

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

MORTGAGE ELECTRONIC  
REGISTRATION SYSTEMS, INC.,

Plaintiff,

v.

ESTATE OF TIMOTHY BARLOW, et al.,

Defendants.

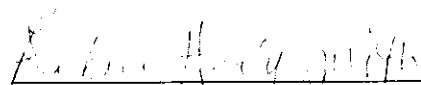
CIVIL ACTION  
No. 05-40112-FDS

**NOTICE OF FILING**

PLEASE TAKE NOTICE that on this day the original certified or attested to  
copies of the state court pleadings received from the Clerk/Magistrate of the Worcester  
Superior Court, were filed with the United States District Court.

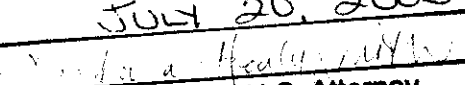
MICHAEL J. SULLIVAN,  
UNITED STATES ATTORNEY

BY:

  
Barbara Healy Smith  
Assistant U. S. Attorney  
U.S. Courthouse - Suite 9200  
1 Courthouse Way  
Boston, MA 02210  
(617) 748-3282

I hereby certify that a true copy of the  
above document was served upon (each  
party appearing pro se and) the attorney of  
record for each other party by mail on

JULY 20, 2005

  
Assistant U.S. Attorney

Commonwealth of Massachusetts  
WORCESTER SUPERIOR COURT  
Case Summary  
Civil Docket

**WOCV2005-00794**  
**Mortgage Electronic Registration Systems Inc v Barlow Estate of et al**

<b>File Date</b>	05/04/2005	<b>Status</b>	Disposed: transfered to other court (dtrans)
<b>Status Date</b>	07/13/2005	<b>Session</b>	B - Civil B (18 Worcester)
<b>Origin</b>	1	<b>Case Type</b>	E99 - Miscellaneous
<b>Lead Case</b>		<b>Track</b>	X

<b>Service</b>	08/02/2005	<b>Answer</b>	10/01/2005	<b>Rule 12/19/20</b>
<b>Rule 15</b>		<b>Discovery</b>		<b>Rule 56</b>
<b>Final PTC</b>	10/31/2005	<b>Disposition</b>	11/30/2005	<b>Jury Trial</b> No

**PARTIES**

**Plaintiff**

Mortgage Electronic Registration Systems Inc  
PO Box 2026  
Flint, MI 48501-2026  
Active 05/04/2005

**Private Counsel 635175**

David J Rhein  
Harmon Law Offices (Mark P)  
150 California Street  
PO Box 610389  
Newton, MA 02458-0389  
Phone: 617-558-0500  
Fax: 617-244-7304  
Active 05/04/2005 Notify

**Private Counsel 552866**

David M Rosen  
Harmon Law Offices (Mark P)  
PO Box 610389  
150 California Street  
Newton Highlands, MA 02461-0389  
Phone: 617-558-0500  
Fax: 617-244-7304  
Active 05/04/2005 Notify

**Defendant**

Timothy Barlow Estate of  
71 Godfrey Lane  
Milford, MA 01757  
Service pending 05/04/2005

**Defendant**

Lori Barlow  
71 Godfrey Lane  
Milford, MA 01757  
Served: 06/15/2005  
Served (answr pending) 06/15/2005

**WOCV2005-00794****Mortgage Electronic Registration Systems Inc v Barlow Estate of et al****Defendant**

Comm of Mass Department of Revenue  
 100 Cambridge Stree  
 PO Box 9565  
 Boston, MA 02114-9565  
 Served: 06/13/2005  
 Answered: 06/22/2005  
 Answered 06/22/2005

**Private Counsel 435260**

Eileen Ryan McAuliffe  
 Mass Revenue Dept  
 PO Box 9565  
 100 Cambridge Street  
 Boston, MA 02114-9565  
 Phone: 617-626-3217  
 Fax: 617-626-3245  
 Active 06/15/2005 Notify

**Defendant**

United States of America  
 PO Box 9112  
 Stop 20800 JFK PO  
 Boston, MA 02203  
 Served: 06/14/2005  
 Served (answr pending) 06/14/2005

**ENTRIES**

Date	Paper	Text
05/04/2005	1.0	Complaint & civil action cover sheet filed
05/04/2005		Origin 1, Type E99, Track X.
06/15/2005		Atty Eileen Ryan McAuliffe's notice of appearance for deft. Comm of Mass Department of Revenue.
06/22/2005	2.0	ANSWER: Comm of Mass Department of Revenue(Defendant)
07/07/2005	3.0	SERVICE RETURNED (summons): Timothy Barlow Estate of, service made on June 15, 2005 (no service)
07/07/2005	4.0	SERVICE RETURNED (summons): Lori Barlow, service made on June 15, 2005 (last and usual)
07/07/2005	5.0	SERVICE RETURNED (summons): United States of America, c/o Internal Revenue service made on June 14, 2005 (certified mail)
07/07/2005	6.0	SERVICE RETURNED (summons): Comm of Mass Department of Revenue, service made on June 13, 2005 (certified mail)
07/13/2005	7.0	Deft. United States of American notice of REMOVED to US District Court of Massachusetts

**EVENTS**

A true copy by photostatic process

Attest:

Asst. Clerk

<b>CIVIL ACTION COVER SHEET</b>		DOCKET NO.(S) <b>05-0794</b>	<b>Trial Court of Massachusetts Superior Court Department</b> County: <u>Worcester</u>	
PLAINTIFF(S) <u>Mortgage Electronic Registration Systems, Inc.</u>		DEFENDANT(S) <u>The Estate of Timothy Barlow, Lori Barlow, The Commonwealth of Massachusetts Department of Revenue, United States of America</u>		
ATTORNEY, FIRM NAME, ADDRESS AND TELEPHONE <u>David J. Rhein, Harmon Law Offices, P.C.</u> <u>PO Box 610389, Newton Highlands, MA 02461-0389</u> Board of Bar Overseers number: <u>635175</u> (617) <u>558-0500</u>		ATTORNEY (if known)		
<b>Origin code and track designation</b>				
Place an x in one box only:				
<input checked="" type="checkbox"/> 1. F01 Original Complaint		<input type="checkbox"/> 4. F04 District Court Appeal c.231, s. 97 & 104 (After trial) (X)		
<input type="checkbox"/> 2. F02 Removal to Sup.Ct. C.231,s.104 (Before trial) (F)		<input type="checkbox"/> 5. F05 Reactivated after rescript; relief from judgment/Order (Mass.R.Civ.P. 60) (X)		
<input type="checkbox"/> 3. F03 Retransfer to Sup.Ct. C.231,s.102C (X)		<input type="checkbox"/> 6. E10 Summary Process Appeal (X)		
<b>TYPE OF ACTION AND TRACK DESIGNATION (See reverse side)</b>				
CODE NO.	TYPE OF ACTION (specify)	TRACK	IS THIS A JURY CASE?	
<u>E99</u>	<u>Interpleader</u>	( X )	( ) Yes ( X ) No	
<b>The following is a full, itemized and detailed statement of the facts on which plaintiff relies to determine money damages. For this form, disregard double or treble damage claims; indicate single damages only.</b>				
<b>TORT CLAIMS</b> (Attach additional sheets as necessary)				
A. Documented medical expenses to date:				
1. Total hospital expenses .....				\$ .....
2. Total Doctor expenses .....				\$ .....
3. Total chiropractic expenses .....				\$ .....
4. Total physical therapy expenses .....				\$ .....
5. Total other expenses (describe) .....				\$ .....
<b>Subtotal</b>				<b>\$ .....</b>
B. Documented lost wages and compensation to date .....				
C. Documented property damages to date .....				
D. Reasonably anticipated future medical and hospital expenses .....				
E. Reasonably anticipated lost wages .....				
F. Other documented items of damages (describe) .....				
				\$ .....
G. Brief description of plaintiff's injury, including nature and extent of injury (describe)				
				\$ .....
<b>TOTAL</b>				<b>\$ .....</b>
A true copy by photostatic process Attest: <u>[Signature]</u> Asst. Clerk				
<b>CONTRACT CLAIMS</b> (Attach additional sheets as necessary)				
Provide a detailed description of claim(s): The Plaintiff is holding surplus funds that it would like to pay into Court and be discharged from any further obligation involving this matter.				
<b>TOTAL</b>				<b>\$ 155,119.83...</b>
PLEASE IDENTIFY, BY CASE NUMBER, NAME AND COUNTY, ANY RELATED ACTION PENDING IN THE SUPERIOR COURT DEPARTMENT				
<b>"I hereby certify that I have complied with the requirements of Rule 5 of the Supreme Judicial Court Uniform Rules on Dispute Resolution (SJC Rule 1:18) requiring that I provide my clients with information about court-connected dispute resolution services and discuss with them the advantages and disadvantages of the various methods."</b>				
Signature of Attorney of Record <u>[Signature]</u>				DATE: <u>5-3-05</u>

10 5/11/05

**COMMONWEALTH OF MASSACHUSETTS**

6275  
**WORCESTER, ss**

**SUPERIOR COURT DEPARTMENT  
OF THE TRIAL COURT  
CIVIL ACTION NO.**

**MORTGAGE ELECTRONIC  
REGISTRATION SYSTEMS, INC.,**

**Plaintiff,**

**v.**

**THE ESTATE OF TIMOTHY BARLOW,  
LORI A. BARLOW,  
THE COMMONWEALTH OF  
MASSACHUSETTS DEPARTMENT OF  
REVENUE, AND  
UNITED STATES OF AMERICA,**

**Defendants.**

05-0794

6

**FILED**

MAY 04 2005

ATTEST:

*Francis A. Ford*  
CLERK

**COMPLAINT IN INTERPLEADER  
(Mortgage Foreclosure Surplus Proceeds)**

**INTRODUCTION**

This action is being brought after a foreclosure sale on a property located at 9 Trinity Drive, Milford, Massachusetts. Mortgage Electronic Registration Systems, Inc., the foreclosing mortgagee, (hereinafter referred to as "MERS") is currently holding surplus funds that it would like to pay into Court. MERS further requests that it be discharged from any further obligation involving this matter.

**PARTIES**

In the above action, MERS respectfully represents:

1. The Plaintiff, MERS, is a Corporation with a mailing address of P.O. Box 2026, Flint, Michigan 48501-2026.
2. The Defendant, the Estate of Timothy Barlow, has a last known address of 71 Godfrey Lane, Milford, Massachusetts 01757.
3. The Defendant, Lori Barlow, is, upon information and belief, an individual with a last known address of 71 Godfrey Lane, Milford, Massachusetts 01757.
4. The Defendant, The Commonwealth of Massachusetts, Department of Revenue, is upon information and belief, a state agency with a last known address of c/o Eileen Ryan McAuliffe, Counsel for the Commissioner, Litigation Bureau, 7<sup>th</sup> Floor, 100 Cambridge Street, P.O. Box 9565, Boston, MA 02114-9565.
5. The Defendant, the United States of America, c/o Internal Revenue Service who is upon information and belief a federal agency c/o, Brenda Hyde, Special Procedures, P.O. Box 9112, Stop 20800, J.F.K. Post Office, Boston, MA 02203.

**FACTS**

6. The Plaintiff, MERS, was the holder by assignment of a first mortgage given by Timothy Barlow and Lori A. Barlow to Milford Savings Bank, dated April 9, 1986 and recorded April 11, 1986 at 1:12 p.m. in Book 9349 at Page 211 in the Worcester County (Worcester District) Registry of Deeds, securing the real estate located at 9 Trinity Drive, Milford, Massachusetts 01757 ("the property").

7. On February 26 2004, MERS foreclosed on the mortgaged property by public auction pursuant to the statutory Power of Sale.
8. The mortgaged property was sold to a third party for \$199,000.00.
9. After satisfaction of the indebtedness to the Plaintiff, including costs of foreclosure and sale, accrued interest and late charges in the aggregate sum of \$43,880.17, there is surplus now held by the Plaintiff in the amount of \$155,119.83. See Exhibit "A" attached hereto.
10. The following persons and entities appear of record to be all of the persons or entities having an interest in said funds held by Litton, to wit:
  - (a) Defendant, the Estate of Timothy Barlow, is the former holder of the equity of redemption.
  - (b) The Defendant, Lori A. Barlow, is the former holder of the equity of redemption.
  - (c) The Defendant, The Commonwealth of Massachusetts, Department of Revenue, may have a claim to a portion of the surplus funds due to the Estate of Timothy Barlow.
  - (d) The Defendant, United States of America, may have a claim to a portion of the surplus funds due to the Estate of Timothy Barlow.

**WHEREFORE**, the Plaintiff, Mortgage Electronic Registration Systems, Inc., prays  
that:

1. The said Defendants be ordered to appear and present their claims, if any, to the surplus funds;
2. That the Plaintiff be allowed its costs, expenses and attorney's fees in this Interpleader Action;
3. That the Plaintiff be permitted to pay all surplus funds held by it in the amount of \$155,119.83, less its fees and costs incurred in this Interpleader Action, into this Court;
4. That the rights of the Defendants herein named be determined by this Court as to the surplus funds paid into the Court;
5. That this action be discontinued and dismissed as to the Plaintiff, it being merely a stakeholder and having no interest in said funds; and
6. For such other and further relief as this Court deems just and proper.

**MORTGAGE ELECTRONIC  
REGISTRATION SYSTEMS, INC.,**  
By its Attorney,

*David J. Rhein*

David J. Rhein  
BBO #: 635175  
David M. Rosen  
BBO#: 552866  
Harmon Law Offices, P.C.  
P.O. Box 610389  
Newton Highlands, MA 02461-0389  
(617) 558-0500

A true copy by photostatic process  
of the original  
Asst. Clerk

May 3, 2005



**EXHIBIT "A"**

SUCCESSFUL BID: \$199,000.00

FUNDS OWED TO  
MORTGAGE ELECTRONIC  
REGISTRATION SYSTEMS, INC.: \$ 43,880.17

SURPLUS FUNDS: \$155,119.83

COMMONWEALTH OF MASSACHUSETTS

WORCESTER, SS

SUPERIOR COURT DEPARTMENT  
CIVIL ACTION NO. WOCV2005-00794 B

MORTGAGE ELECTRONIC REGISTRATION  
SYSTEMS, INC.,

Plaintiff

v.

THE ESTATE OF TIMOTHY BARLOW,  
LORI A. BARLOW, THE COMMONWEALTH OF  
MASSACHUSETTS DEPARTMENT OF REVENUE,  
AND UNITED STATES OF AMERICA,  
Defendants

**FILED**

JUN 22 2005

ATTEST:

*Francis A. Ford*  
CLERK

ANSWER

The Massachusetts Commissioner of Revenue ("Commissioner") answers the Complaint of the plaintiff as follows:

Paragraph 1: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 1 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 2: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 2 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 3: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 3 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 4: The Commissioner admits paragraph 4.

Paragraph 5: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 5 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 6: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 6 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 7: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 7 and calls upon the plaintiff to prove the same to the extent relevant.

26

Paragraph 8: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 8 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 9: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 9 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 10 (a) and (b) : The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 10 (a) and (b) and calls upon the plaintiff to prove the same to the extent relevant.

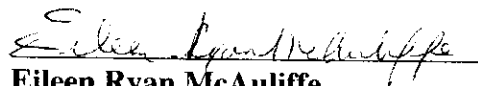
Paragraph 10(c): The Commissioner admits that he may have an interest in this action by virtue of a statutory estate tax lien upon the estate of the decedent.

Paragraph 10 (d) : The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 10 (d) and calls upon the plaintiff to prove the same to the extent relevant.

WHEREFORE, the Commissioner prays that the Court:

1. ensure the priority of interests of the parties to this action;
2. ensure that the distribution be done in accordance with the priorities established by the Court;
3. ensure that no attorneys fees or costs be awarded to be the plaintiff which would adversely affect the interest of the Commonwealth and;
4. determine such other relief as it deems appropriate.

**ALAN LEBOVIDGE**  
**COMMISSIONER OF REVENUE**  
By his attorney,



**Eileen Ryan McAuliffe**  
**BBO No. 435260**  
**Counsel for the Commissioner**  
**Department of Revenue**  
**Litigation Bureau, 7<sup>th</sup> Floor**  
**P.O. Box 9565**  
**100 Cambridge Street**  
**Boston, Massachusetts 02114-9565**  
**(617) 626-3217**

Dated: June 21, 2005  
194344/ERM

**CERTIFICATE OF SERVICE**

I, Eileen Ryan McAuliffe, hereby certify that I have served the within Massachusetts Commissioner of Revenue's Answer by mailing a copy of the same, first class mail, postage prepaid, to:

David J. Rhein, Esq.  
David M. Rosen, Esq.  
Harmon Law Offices, P.C.  
P.O. Box 610389  
Newton Highlands, MA 02461-0389

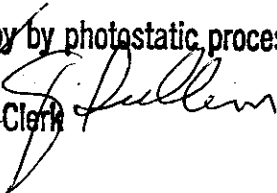
  
Eileen Ryan McAuliffe

**DATED: June 21, 2005**  
194344/ERM

A true copy by photostatic process

Attest:

Asst. Clerk



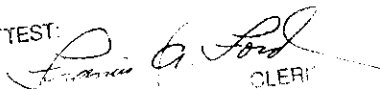
## COMMONWEALTH OF MASSACHUSETTS

Worcester, ss.

Superior Court  
Department of the Trial Court  
of the Commonwealth  
Civil Action**FILED**

JUL 07 2005

ATTEST:

  
CLERK

No. 05-0794B

Mortgage Electronic Registration  
Systems, Inc.

Plaintiff (s)

v.

**SUMMONS**The Estate of Timothy Barlow,  
Lori A. Barlow, The Commonwealth of  
Massachusetts, Department of Revenue  
and the United States of America

Defendant (s)


\* To the above-named Defendant: The Estate of Timothy Barlow, 71 Godfrey Lane, Milford, MA

You are hereby summoned and required to serve upon David J. Rhein, Esq.  
Harmon Law Offices, P.C.  
whose address is PO Box 610389, Newton Highlands, MA 02461-0389

plaintiff's attorney,

an answer to the complaint which is herewith served upon you, within 20 days after  
service of this summons upon you, exclusive of the day of service. If you fail to do so,  
judgement by default will be taken against you for the relief demanded in the complaint.  
You are also required to file your answer to the complaint in the SUPERIOR COURT  
Department of the Trial Court at WORCESTER either before service upon plaintiff's  
attorney or within a reasonable time thereafter.Unless otherwise provided by Rule 13 (a), your answer must state as a counter-  
claim any claim which you may have against the plaintiff which arises out of the  
transaction of occurrence that is the subject matter of the plaintiff's claim or you will  
thereafter be barred from making such claim in any other action.

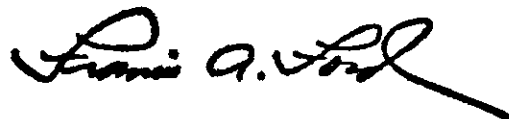
Barbara J. Rouse

Witness,  Esquire, at Worcester, the 8th  
day of June in the year of our Lord two thousand and  
Five

A true copy by photostatic process

Attest:

Asst. Clerk

  
Clerk

## NOTES:

1. This summons is issued pursuant to Rule 4 of the Massachusetts Rules of Civil Procedure.
2. When more than one defendant is involved, the names of all defendants should appear in the caption.  
If a separate summons is used for each defendant, each should be addressed to that particular defendant.

PLEASE CIRCLE TYPE OF ACTION INVOLVED: TORT — MOTOR VEHICLE TORT —  
CONTRACT EQUITABLE RELIEF — CH. 93A — MEDICAL MALPRACTICE — OTHER.

\*

NOTICE TO DEFENDANT: You need not appear personally in court to answer the complaint, but  
if you claim to have a defense, either you or your attorney must serve a copy of your written  
answer within 20 days as specified herein AND also file the original in the Clerk's Office, Superior  
Court, Room 21.Lyn  
11/2



**Worcester County Sheriff's Office** • P.O. Box 1066 • Worcester, MA 01613 • (508) 752-1100  
 Worcester, ss

06/16/2005

I hereby certify and return that on 06/15/2005 at 01:18pm I served a true and attested copy of the Summons, Complaint-in-Interpleader, Civil Action cover Sheet, Tracking Order in this action in the following manner: To wit, by leaving at the last and usual place of abode of THE ESTATE OF TIMOTHY BARLOW, by delivering in hand to MARY MAHALICK, at 71 GODFREY LN, MILFORD, MA. Fees: Service 20.00, Travel 13.44, Conveyance 4.50, Attest 5.00 & Postage and Handling 1.00, Total Fees: \$43.94

Deputy Sheriff Lynn A Trudel

Deputy Sheriff

**N.B. TO PROCESS SERVER:**

PLEASE PLACE DATE YOU MAKE SERVICE ON DEFENDANT IN THIS BOX  
 ON THE ORIGINAL AND ON COPY SERVED ON DEFENDANT.

June 15, 20 05

COMMONWEALTH OF MASSACHUSETTS

Worcester, ss.

Superior Court  
Civil Action

No. 05-0794

Mortgage Electronic Registration  
 Systems, Inc. Plaintiff

v.

The Estate of Timothy Barlow et al. Defendant

SUMMONS

(Mass. R. Civ. P. 4)

COMMONWEALTH OF MASSACHUSETTS

Worcester, ss.

Superior Court  
Department of the Trial Court  
of the Commonwealth  
Civil Action

**FILED**

JUL 17 2005

ATTEST:

*Francis A. Ford*

No.

05-0794 B

Mortgage Electronic Registration Systems, Inc. **Plaintiff (s)**

v.

The Estate of Timothy Barlow,  
Lori A. Barlow, The Commonwealth of  
Massachusetts, Department of  
Revenue, The United States of  
America

**Defendant (s)**

**SUMMONS**

\* To the above-named Defendant: Lori Barlow, 71 Godfrey Lane, Milford, MA

You are hereby summoned and required to serve upon David J. Rhein, Esq.,  
Harmon Law Offices, P.C., plaintiff's attorney,  
whose address is PO Box 610389, Newton Highlands, MA 02461-0389  
an answer to the complaint which is herewith served upon you, within 20 days after  
service of this summons upon you, exclusive of the day of service. If you fail to do so,  
judgment by default will be taken against you for the relief demanded in the complaint.  
You are also required to file your answer to the complaint in the SUPERIOR COURT  
Department of the Trial Court at WORCESTER either before service upon plaintiff's  
attorney or within a reasonable time thereafter.

Unless otherwise provided by Rule 13 (a), your answer must state as a counter-  
claim any claim which you may have against the plaintiff which arises out of the  
transaction of occurrence that is the subject matter of the plaintiff's claim or you will  
thereafter be barred from making such claim in any other action.

Barbara J. Rouse

Witness, *[Signature]* Esquire, at Worcester, the 8th  
day of June in the year of our Lord two thousand and  
Five

A true copy by photostatic process

Attest:

Asst. Clerk

*Francis A. Ford*  
Clerk

NOTES:

1. This summons is issued pursuant to Rule 4 of the Massachusetts Rules of Civil Procedure.
2. When more than one defendant is involved, the names of all defendants should appear in the caption.  
If a separate summons is used for each defendant, each should be addressed to that particular defendant.

PLEASE CIRCLE TYPE OF ACTION INVOLVED: TORT — MOTOR VEHICLE TORT —  
CONTRACT EQUITABLE RELIEF — CH. 93A — MEDICAL MALPRACTICE — OTHER.

\*

NOTICE TO DEFENDANT: You need not appear personally in court to answer the complaint, but  
if you claim to have a defense, either you or your attorney must serve a copy of your written  
answer within 20 days as specified herein AND also file the original in the Clerk's Office, Superior  
Court, Room 21.



**Worcester County Sheriff's Office • P.O. Box 1066 • Worcester, MA 01613 • (508) 752-1100**

Worcester, ss

06/16/2005

I hereby certify and return that on 06/15/2005 at 01:18pm I served a true and attested copy of the Summons, Complaint-in-Interpleader, Civil Action cover Sheet, Tracking Order in this action in the following manner: To wit, by leaving at the last and usual place of abode of LORI BARLOW, by delivering in hand to MARY MAHALICK, MOTHER at 71 GODFREY LN, MILFORD, MA. Fees: Service 20.00, Travel 13.44, Conveyance 0.00, Attest 5.00 & Postage and Handling 1.00, Total Fees: \$39.44

Deputy Sheriff Lynn A Trudel

Deputy Sheriff

**N.B. TO PROCESS SERVER:**

PLEASE PLACE DATE YOU MAKE SERVICE ON DEFENDANT IN THIS BOX  
ON THE ORIGINAL AND ON COPY SERVED ON DEFENDANT.

June 15, 20 05

COMMONWEALTH OF MASSACHUSETTS

Worcester, ss.

Superior Court  
Civil Action

No. 05-0794

Mortgage Electronic Registration  
Systems, Inc. Plaintiff

v.

The Estate of Timothy Barlow Defendant

**SUMMONS**

(Mass. R. Civ. P. 4)



COMMONWEALTH OF MASSACHUSETTS

Worcester, ss.

**FILED**

JUL 07 2005

ATTEST:

*Francis A. Ford*  
CLERK

Superior Court  
Department of the Trial Court  
of the Commonwealth  
Civil Action

No. 05-794B

Mortgage Electronic Registration  
Systems, Inc.

Plaintiff (s)

v.

The Estate of Timothy Barlow,  
Lori A. Barlow, The Commonwealth of  
Massachusetts, Department of  
Revenue, and the United States of  
America

Defendant (s)

**SUMMONS**

\* To the above-named Defendant: The United States of America, c/o Internal Revenue Service,  
P.O. Box 9112, Stop 20800, JFK Federal Building,  
Boston, MA 02203

You are hereby summoned and required to serve upon David J. Rhein, Esq.,  
Harmon Law Offices, P.C., ..... plaintiff's attorney,  
whose address is P.O. Box 610389, Newton Highlands, MA 02461-0389  
an answer to the complaint which is herewith served upon you, within 20 days after  
service of this summons upon you, exclusive of the day of service. If you fail to do so,  
judgment by default will be taken against you for the relief demanded in the complaint.  
You are also required to file your answer to the complaint in the SUPERIOR COURT  
Department of the Trial Court at WORCESTER either before service upon plaintiff's  
attorney or within a reasonable time thereafter.

Unless otherwise provided by Rule 13 (a), your answer must state as a counter-  
claim any claim which you may have against the plaintiff which arises out of the  
transaction of occurrence that is the subject matter of the plaintiff's claim or you will  
thereafter be barred from making such claim in any other action.

Barbara J. Rouse

Witness, ..... Esquire, at Worcester, the 8th .....  
day of June ..... in the year of our Lord two thousand and  
Five .....

A true copy by photostatic process

Attest:

Asst. Clerk

*Francis A. Ford*  
Clerk

NOTES:

1. This summons is issued pursuant to Rule 4 of the Massachusetts Rules of Civil Procedure.
2. When more than one defendant is involved, the names of all defendants should appear in the caption.  
If a separate summons is used for each defendant, each should be addressed to that particular defendant.

PLEASE CIRCLE TYPE OF ACTION INVOLVED: TORT — MOTOR VEHICLE TORT —  
CONTRACT — EQUITABLE RELIEF — CH. 93A — MEDICAL MALPRACTICE — OTHER.

\*

NOTICE TO DEFENDANT: You need not appear personally in court to answer the complaint, but  
if you claim to have a defense, either you or your attorney must serve a copy of your written  
answer within 20 days as specified herein AND also file the original in the Clerk's Office, Superior  
Court, Room 21.

## EXHIBIT A

2. Article Number



7160 3901 9849 0933 3234

3. Service Type **CERTIFIED MAIL**4. Restricted Delivery? (Extra Fee) ☐ Yes

1. Article Addressed to:

Internal Revenue Service  
Area Director  
P.O. Box 9112  
Stop 20800  
JFK Federal Building  
Boston, MA 02203

200308-0206

PS Form 3811, January 2005

Domestic Return Receipt

## Reference Information



kat

## COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly)

GRAHAM

B. Date of Delivery

JUN 14 2005

C. Signature

X

☐ Agent☐ AddresseeD. Is delivery address different from item 1?  
If YES, enter delivery address below:☐ Yes  
☐ No

## COMPLETE THIS SECTION ON DELIVERY

by (Please Print Clearly)

B. Date of Delivery

C. Signature

X

JUN 2 2005

☐ Agent☐ AddresseeD. Is delivery address different from item 1?  
If YES, enter delivery address below:☐ Yes  
☐ No3. Service Type **CERTIFIED MAIL**4. Restricted Delivery? (Extra Fee) ☐ Yes

1. Article Addressed to:

U.S. Department of Justice  
Tax Division

PG 20044

## Reference Information



2. Article Number



7160 3901 9849 0933 2589

3. Service Type **CERTIFIED MAIL**4. Restricted Delivery? (Extra Fee) ☐ Yes

1. Article Addressed to:

United States Attorney  
United States Courthouse  
1 Courthouse Way, Suite 9200  
Boston, MA 02210

## COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly)

B. Date of Delivery

C. Signature

X

☐ Agent☐ AddresseeD. Is delivery address different from item 1?  
If YES, enter delivery address below:☐ Yes  
☐ No

## Reference Information



kat

200308-0206

PS Form 3811, January 2005

Domestic Return Receipt

COMMONWEALTH OF MASSACHUSETTS

Worcester, ss.

Superior Court  
Department of the Trial Court  
of the Commonwealth  
Civil Action

**FILED**

JUL 07 2005

ATTEST:

Mortgage Electronic Registration  
Systems, Inc.

Plaintiff(s)

v.

The Estate of Timothy Barlow,  
Lori A. Barlow, The Commonwealth  
of Massachusetts, Department of  
Revenue, The United States of America

Defendant(s)

No.

05-07943

**SUMMONS**

\* To the above-named Defendant: The Commonwealth of Massachusetts, Department of Revenue,  
c/o Eileen Ryan McAuliffe, 100 Cambridge Street, 7th Floor,  
PO Box 9565, Boston, MA 02114-9565

You are hereby summoned and required to serve upon David J. Rhein, Esq.,  
Harmon Law Offices, P.C., plaintiff's attorney,  
whose address is PO Box 610389, Newton Highlands, MA 02461-0389  
an answer to the complaint which is herewith served upon you, within 20 days after  
service of this summons upon you, exclusive of the day of service. If you fail to do so,  
judgement by default will be taken against you for the relief demanded in the complaint.  
You are also required to file your answer to the complaint in the SUPERIOR COURT  
Department of the Trial Court at WORCESTER either before service upon plaintiff's  
attorney or within a reasonable time thereafter.

Unless otherwise provided by Rule 13 (a), your answer must state as a counter-  
claim any claim which you may have against the plaintiff which arises out of the  
transaction of occurrence that is the subject matter of the plaintiff's claim or you will  
thereafter be barred from making such claim in any other action.

Barbara J. Rouse

Witness: [Redacted] Esquire, at Worcester, the 8th  
day of June  
Five in the year of our Lord two thousand and

A true copy by photostatic process

Attest:

Asst. Clerk

Clerk

NOTES:



1. This summons is issued pursuant to Rule 4 of the Massachusetts Rules of Civil Procedure.
2. When more than one defendant is involved, the names of all defendants should appear in the caption.  
If a separate summons is used for each defendant, each should be addressed to that particular defendant.



PLEASE CIRCLE TYPE OF ACTION INVOLVED: TORT — MOTOR VEHICLE TORT —  
CONTRACT/EQUITABLE RELIEF — CH. 93A — MEDICAL MALPRACTICE — OTHER.

\*

NOTICE TO DEFENDANT: You need not appear personally in court to answer the complaint, but  
if you claim to have a defense, either you or your attorney must serve a copy of your written  
answer within 20 days as specified herein AND also file the original in the Clerk's Office, Superior  
Court, Room 21.

## EXHIBIT A

2. Article Number		COMPLETE THIS SECTION ON DELIVERY	
 7160 3901 9849 0933 2602		A. Received by (Please Print Clearly)	B. Date of Delivery
		JUN 13 2005	
		C. Signature	<input type="checkbox"/> Agent <input type="checkbox"/> Addressee
		<i>William J. Conaghan</i> D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
3. Service Type <b>CERTIFIED MAIL</b>			
4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes			
1. Article Addressed to:			
Attorney General Thomas F. Reilly Office of the Attorney General One Ashburton Place – 20th Floor Boston, MA 02108		<u>Reference Information</u>  kat	
200308-0206			
PS Form 3811, January 2005		Domestic Return Receipt	

2. Article Number		COMPLETE THIS SECTION ON DELIVERY	
 7160 3901 9849 0933 2572		A. Received by (Please Print Clearly)	B. Date of Delivery
		JUN 13 2005	
		C. Signature	<input type="checkbox"/> Agent <input type="checkbox"/> Addressee
		X <i>[Signature]</i> D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
3. Service Type <b>CERTIFIED MAIL</b>			
4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes			
1. Article Addressed to:			
Department of Revenue c/o Eileen Ryan McAuliffe Litigation Bureau, 7th Floor 100 Cambridge Street P.O. Box 9565 Boston, MA 02114-9565		<u>Reference Information</u>  kat	
200308-0206			
PS Form 3811, January 2005		Domestic Return Receipt	

COMMONWEALTH OF MASSACHUSETTS

Worcester, ss.

Superior Court  
Department of the Trial Court  
of the Commonwealth  
Civil Action

No. WOCV2005-00794

B

MORTGAGE ELECTRONIC REGISTRATION )  
SYSTEMS, INC. )

*Plaintiff,* )

*v.* )

THE ESTATE OF TIMOTHY BARLOW, LORI A. )  
BARLOW, THE COMMONWEALTH OF )  
MASSACHUSETTS, DEPT. OF REVENUE, and )  
UNITED STATES OF AMERICA, )

*Defendants.* )

NOTICE OF FILING OF PAPERS REMOVING  
ACTION TO THE UNITED STATES DISTRICT COURT

TO: FRANCIS A. FORD, CLERK

David J. Rhein, Esquire  
David M. Rosen, Esquire  
Harmon Law Offices, P.C.  
P.O. Box 610389  
Newton Highlands, MA 02461-0389

Eileen Ryan McAuliffe, Esquire  
Commonwealth of Massachusetts  
Department of Revenue  
Post Office Box 9565  
Boston, Massachusetts 02114-9565

7

PLEASE TAKE NOTICE that, on July <sup>7<sup>th</sup></sup> 2005, a Notice of Removal of the  
above-titled action was filed with the Clerk of the United States District Court for  
the District of Massachusetts. The notice was filed by and on behalf of the United  
States of America.

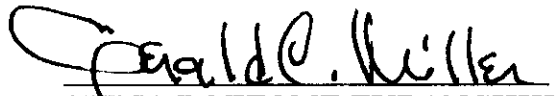
TAKE FURTHER NOTICE that, as provided by 28 U.S.C. § 1446(d), the  
Superior Court "shall proceed no further unless and until the case is remanded."

A copy of the Notice of Removal, without attachments, is annexed to this Notice.

This Notice is furnished and shall be filed as provided by 28 U.S.C. §1446(d).

MICHAEL J. SULLIVAN  
United States Attorney

BARBARA HEALY SMITH  
Assistant United States Attorney

  
LYDIA BOTTOME TURANCHIK  
GERALD C. MILLER  
Trial Attorneys, Tax Division  
U.S. Department of Justice  
P.O. Box 55, Ben Franklin Sta.  
Washington, D.C. 20044-0055

Tel.: (202) 307-6560 (LBT)  
(202) 307-6490 (GCM)  
e-mail: [Lydia.D.Bottome@usdoj.gov](mailto:Lydia.D.Bottome@usdoj.gov)  
[Gerald.C.Miller@usdoj.gov](mailto:Gerald.C.Miller@usdoj.gov)

#### CERTIFICATE OF SERVICE

I CERTIFY that the above *Notice of Filing of Papers Removing Action to the United States District Court* has, this 7<sup>th</sup> day of July 2005 been served upon the plaintiff and the Department of Revenue of the Commonwealth of Massachusetts by securely enclosing a copy thereof in a postpaid wrapper addressed to their attorneys at their last-known addresses as set forth above.



1

A true copy by photostatic process

Attest:

Asst. Clerk 

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MASSACHUSETTS

FILED  
IN CLERK'S OFFICE

2005 JUL -7 P 12:02

MORTGAGE ELECTRONIC REGISTRATION  
SYSTEMS, INC.

*Plaintiff,*

v.

THE ESTATE OF TIMOTHY BARLOW, LORI A.  
BARLOW, THE COMMONWEALTH OF  
MASSACHUSETTS, DEPT. OF REVENUE, and  
UNITED STATES OF AMERICA,

*Defendants.*

Case No. \_\_\_\_\_

(Formerly Case No. WO CV 2005-00794  
Superior Court, Worcester County)

**05-40112 FDS  
COPY**

UNITED STATES OF AMERICA'S NOTICE OF REMOVAL  
TO THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

TO: David J. Rhein, Esquire  
David M. Rosen, Esquire  
Harmon Law Offices, P.C.  
P.O. Box 610389  
Newton Highlands, Mass. 02461-0389

Eileen Ryan McAuliffe, Esquire  
Commonwealth of Massachusetts  
Department of Revenue  
Post Office Box 9565  
Boston, Massachusetts 02114-9565

PLEASE TAKE NOTICE that the action styled *Mortgage Electronic Registration Systems, Inc. v. the Estate of Timothy Barlow, Lori A. Barlow, the Commonwealth of Massachusetts, Department of Revenue, and United States of America*, Case No. WO CV 2005-00794, now pending in the Superior Court, Worcester County, Massachusetts, is removed to the United States District Court for the District of Massachusetts, by and on behalf of the United States of America. The action is removable pursuant to the provisions of 28 U.S.C. § 1442(a)(1) as it is brought against the United States, and 28 U.S.C. § 1444, as it appears to be an action in interpleader brought against the United States under the provisions of 28 U.S.C. § 2410.

Photocopies of the summons, and complaint, together with attachments, constituting all non-duplicative process and pleadings received by the received by the trial attorney for the United States to the date of this notice, are attached as required by 28 U.S.C. § 1446(a).

No prior removal of the action has been attempted.

This notice of removal is filed in accordance with the procedures of 28 U.S.C. § 1446, and the removal of the action is timely under the provisions of 28 U.S.C. § 1446(b).

I hereby certify that a true copy of the above document was served upon (each party appearing *pro se* and) the attorney of record for each other party by mail on

July 7, 2005



BARBARA HEALY SMITH  
United States Attorney's Office  
One Courthouse Way  
Suite 9200  
Boston, Massachusetts 02210

MICHAEL J. SULLIVAN  
United States Attorney

BARBARA HEALY SMITH  
Assistant United States Attorney



LYDIA BOTTOME TURANCHIK

GERALD C. MILLER

Trial Attorneys, Tax Division

U.S. Department of Justice

P. O. Box 55, Ben Franklin Station

Washington, D.C. 20044-0055

Telephone: (202) 307-6560 (LBT)

(202) 307-6490 (GCM)

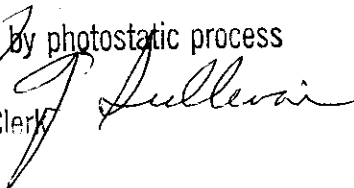
e-mail: [Lydia.D.Bottomet@usdoj.gov](mailto:Lydia.D.Bottomet@usdoj.gov)

[Gerald.C.Miller@usdoj.gov](mailto:Gerald.C.Miller@usdoj.gov)

A true copy by photostatic process

Attest:

Asst. Clerk





**Service List**

David J. Rhein, Esquire  
David M. Rosen, Esquire  
Harmon Law Offices, P.C.  
P.O. Box 610389  
Newton Highlands, MA 02461-0389

Eileen Ryan McAuliffe, Esquire  
Commonwealth of Massachusetts  
Department of Revenue  
Post Office Box 9565  
Boston, MA 02114-9565

- 2 -

Lydia Bottome Turanchik at (202) 307-6560.

Sincerely yours,

EILEEN J. O'CONNOR  
Assistant Attorney General  
Tax Division


By: 

D. PATRICK MULLARKEY  
Chief, Civil Trial Section,  
Northern Region

Enclosures: As Stated.

A true copy by photostatic process

Attest:

  
Asst. Clerk